

In general, retailers are required to state tax as a separate item on invoices issued to customers. See 86 Ill. Adm. Code 150.601. (This is a GIL).

March 8, 2000

Dear Xxxxx:

This letter is in response to your letter dated February 4, 2000. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

Is there a law that requires vendors who sell merchandise for cash to provide those customers with receipts (whether from a cash register or hand-written)?

If not, why not? How are vendors supposed to account for sales taxes and returns, etc?

I'm asking, because, and this has never happened to me before, a vendor in the Chicago downtown area, refused to provide me with a receipt after I paid cash for merchandise from the store. When pressured, he responded, that 'we do not give receipts to customers,' and, when asked for a hand-written receipt, he replied 'NO.'

Thanks for letting me know straight-a-way, or if possible, other resources I may ask for clarification.

Section 3a of the Use Tax Act, 35 ILCS 105/3a (1998 State Bar Edition), provides that the tax imposed by the Act shall when collected be stated as a distinct item separate and apart from the selling price of the tangible personal property. However, where it is not possible to state the sales tax separately in situations such as sales from vending machines or sales of liquor by the drink the Department may by rule exempt such sales from this requirement so long as purchasers are notified by a sign that the tax is included in the selling price. See the enclosed copies of 86 Ill. Adm. Code 150.401, 150.601, 150.1310, and 150.1315.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

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If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Gina Roccaforte
Associate Counsel

GR:msk

Enc.